The New York Certified Public Accountant

VOLUME XXVI January - December, 1956

INDEX — Authors

Beckerman, Stanley H.
The ABC's of U.B.T.
March; p. 161

Bergstein, Sol
Developing a Client's Insurance Program
August; p. 480

Betz, William L.
Valuation of an Accountant's Practice
July; p. 436

Block, Max
Office and Staff Management (A Department)
January; p. 67
February; p. 127
March; p. 196
April; p. 258
May; p. 318
June; p. 395
July; p. 445
August; p. 505
September; p. 563
October; p. 616
November; p. 675
December; p. 737

Blough, Carman G.
Credit Grantors as Advocates of Audits by CPAs (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
January; p. 21

Blumenberg, Sidney
Assessments, Audits and Appeals in New York State Income and Franchise Tax Practice
April; p. 219

Hon. George M. Bragalini, Commissioner of Taxation and Finance
Official Decisions and Releases
January; p. 62

Brent, Philip D.
What's New in New York State Income Taxation
October; p. 599

Briloff, Abraham J.
New York State Income Tax Problems Relating to Decedents, Estates and Trusts
October; p. 602
Letters to the Editor
December; p. 692

Budik, Frank M.
Corporate Reorganizations
January; p. 45

Burgess, Thomas, Jr.
Internal Auditing as Applied in a Life Insurance Company
September; p. 531
Methods of Operating Fleets
June; p. 345

Caffyn, Harold R.
The President's Page
January; p. 15 (Our National Organization)
February; p. 89
March; p. 151 (The Human Factor in Automation)
April; p. 213 (The Debits and Credits of Society Membership)
May; p. 277 (Professional Conduct—Up-to-date)

Cahill, Gordon, Reindel & Ohl
Opinion of Counsel Regarding Treasury Department Circular 230
March; p. 186

Carey, John L.
The Advantages of Professional Organization
February; p. 90
The CPA and His Client: A Study in Public Relations
November; p. 641
Will the CPA Hold His Tax Practice? (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
January; p. 19

Chan, Stephen
Letters to the Editor
December; p. 692

Chapin, Henry S.
Audit of a Life Insurance Company by Independent Certified Public Accountants
September; p. 537

Committee on Education and Personnel
Standards of Education and Experience for Certified Public Accountants: Highlights of the Commission's Report
November; p. 657

Committee on Foreign State Taxation
Committee Activities
January; p. 72

Committee on History
Automation—1894
February; p. 103
The City College of New York: A History of Beginnings
November; p. 663
Early Accounting Firms in New York City
June; p. 364
J. Lee Nicholson
September; p. 558
Orrin Reynolds Judd
July; p. 440
Public Accountants Practicing in Syracuse, New York, Before 1900
March; p. 182

Connors, H. J.
Franchise Tax Returns for Business Corporations
May; p. 302

Conroy, Robert G.
Leased vs. Purchased Transportation Equipment—Cost Considerations
June; p. 356

Dick, Lawrence
1956 Legislative Changes in Fiduciary Commissions
August; p. 487

Dyckman, Samuel A.
Federal Tax Legislation and Revenue Rulings of 1955
January; p. 31
Federal Income Tax Legislation of 1956
December; p. 715

Eolis, Miriam I. R.
What Price Professional Glory? (For Unincorporated Business Tax Purposes)
May; p. 295

Etkin, William
How to Save Gross Receipts Taxes
November: p. 646

Fertig, Harold
New York City Excise Taxes—Administrative Procedures in Connection with Audits, Protests and Refunds
November: p. 653

Foye, Arthur B.
The President's Page
June: p. 343
July: p. 413 (Committees)
August: p. 469 (Harold R. Caffyn: "A Saga of Service")
September: p. 525 (Forthcoming Legislative Activities)
October: p. 583 (Emanuel Saxe)
November: p. 639 (The Annual Meeting of the American Institute of Accountants)
December: p. 701 (Behind the Scenes)
The State Society—American Institute Team (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
January: p. 16

Gasarch, Joseph M.
The Criminal Liability of Accountants
February: p. 96

Goldberg, Richard H., and Klein, Louis J.
Production and Inventory Controls in Apparel Manufacturing
August: p. 474

Gough, J. R.
Franchise Tax Savings Opportunities
October: p. 595

Grayson, Locke
Letters to the Editor
December: p. 694

Grubel, Frederick
The Budget as an Aid in Auditing Non-Profit Institutions
April: p. 215

Harrow, Benjamin
New York State Tax Forum (A Department)
January: p. 63
February: p. 123
March: p. 190
April: p. 253
May: p. 314
June: p. 393
July: p. 442
August: p. 502
September: p. 560
October: p. 613
November: p. 671
December: p. 733

Heaton, Herbert
Experience and Self-Study in Accounting Education
July: p. 414

Holzschuher, Carl
Tax Thoughts on Deferred Compensation Plans
January: p. 41

Houghton, Leonard
An Adirondack View (A Department)
January: p. 4 (Eggheads)
February: p. 76 (Accounting Stories)
March: p. 140 (The Little Isn't Simple)
April: p. 204 (When the Crows Come Back)
May: p. 268 (Cash McCall)
June: p. 332 (Inflation)
July: p. 404 (Suburban Experts)
August: p. 466 (Vacation Sights)
September: p. 516 (Pine Pond)
October: p. 572 (Conservationist)
November: p. 628 (High I.Q.)
December: p. 684 (Segregation)

Johnston, Derek Lukin
Was Shakespeare an Accountant?
July: p. 432

Kelley, James A.
Should a Corporation Consolidate its Foreign and Domestic Accounts?
October: p. 585

Kintisch, Morton D.
Letter to the Editor
August: p. 510

Klein, Louis J., and Goldberg, Richard H.
Production and Inventory Controls in Apparel Manufacturing
August: p. 474

Krauter, Albert
Correspondence
July: p. 455

Ledley, Ralph G.
Correspondence
April: p. 263

The late Brig. Gen. Archer L. Lerch, U.S.A.
Completed Staff Work
April: p. 246

Leubert, Alfred O. P.
How to Start a Budget Program in an Established Company Not Used to Budgeting
May: p. 279

Levitt, Arthur
The Audit and Control Activities of the Comptroller of the State of New York
July: p. 418

Levy, Saul
Accountant's Legal Responsibility—Where We Stand Today (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
January: p. 17

Littleton, A. C.
Learning to Write
October: p. 608

Lipsky, Daniel
Standards of Education and Experience for CPAs, I The Undergraduate Accounting Program
December: p. 728

Lonsford, Graydon L.
Selecting the Appropriate Exchange Rate for the Translation of Foreign Subsidiary (or Branch) Accounts into U. S. Dollars
October: p. 588

Mallon, Edward J.
State Insurance Departments' Examinations of a Life Insurance Company
September: p. 527

Mattersdorf, Gustav
Recent Changes in the New York State Unemployment Insurance Law
August: p. 494

Mills, Leslie
Is the Practicing CPA Going to Get Retirement Security? (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
January: p. 20

Mirandy, Samuel
Stock Redemptions—Some Current Aspects
December: p. 724

Myers, John H.
Annual Reports to Employees
February: p. 100

Neely, Fred T.
Your Income Tax After the Storm
March: p. 157

Park, Colin
A Two-Day Initial Training Program in a Medium-Sized Firm
March; p. 152

Peloubet, Sidney W.
Must We Follow A.I.A. Research Bulletins?
February; p. 93

Pinkerton, Paul W.
An Example of Advisory Services by CPAs
August; p. 471

Rappaport, Louis H.
Accounting at the S.E.C. (A Department)
January; p. 66
February; p. 126
March; p. 194
April; p. 256
May; p. 317
August; p. 504
September; p. 561
October; p. 614
November; p. 673
December; p. 735

Ress, Samuel
Payroll Tax Notes (A Department)
January; p. 69
February; p. 129
March; p. 198
April; p. 260
May; p. 320
June; p. 393
July; p. 447
August; p. 507
September; p. 565
October; p. 618
November; p. 678
December; p. 739

Rosenblum, Leo
Current Trends in Accounting—XII
March; p. 166
Current Trends in Accounting—XII (Concluded)
April; p. 223
Current Trends in Accounting—XIII
July; p. 423

Safane, Milton D.
Leased vs. Purchased Transportation Equipment—Tax Considerations
June; p. 351

Schlosser, Jack
Travel and Entertainment Expense
December; p. 719

Seitelman, Leo H.
Accounting Aspects of Real Estate Syndicates
September; p. 543

Seligman, Charles S.
Letters to the Editor
August; p. 510

Shechet, David
Taxation of Income from Foreign Sources Subject to Blocked Currency Restrictions
October; p. 590

Spandorf, Leo
Income Tax Aspects of Real Estate Syndicates
September; p. 551

Spronck, Lambert H.
Today's Costing Methods and Their Objectives
May; p. 285

Summa, Don J.
Significant Federal Tax Decisions of 1955
January; p. 22

Thrope, Irwin M.
Corpus Expenses—A Fiduciary's Dilemma
August; p. 484

Trueger, Paul M.
Price Adjustments Resulting from Changes in Government Contracts
June; p. 375

Wasser, Max
New York State Social Welfare Department Reporting Requirements for Charitable Organizations
December; p. 709

Weil, Carl
Taxation of Income from Foreign Sources Subject to Blocked Currency Restrictions
October; p. 593

Wellington, Roger
How to Develop Advisory Services for Your Clients (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
January; p. 18

Zieha, Eugene L.
Accounting for Investments in Jointly-Owned Associated Companies
December; p. 703

INDEX — Titles

ACCOUNTING

Accounting Aspects of Real Estate Syndicates
Seitelman, Leo H.—September; p. 543

Accounting for Investments in Jointly-Owned Associated Companies
Zieha, Eugene L.—December; p. 703

Current Trends in Accounting—XII
Rosenblum, Leo—March; p. 166

Current Trends in Accounting—XII (Concluded)
Rosenblum, Leo—April; p. 223

Current Trends in Accounting—XIII
Rosenblum, Leo—July; p. 423

Must We Follow A.I.A. Research Bulletins?
Peloubet, Sidney W.—February; p. 93

Selecting the Appropriate Exchange Rate for the Translation of Foreign Subsidiary (or Branch) Accounts into U. S. Dollars
Lonsford, Graydon L.—October; p. 588

Should a Corporation Consolidate its Foreign and Domestic Accounts?
Kelley, James A.—October; p. 585

ACCOUNTING PROFESSION

Accountant's Legal Responsibility—Where We Stand Today (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
Levy, Saul—January; p. 17

The Advantages of Professional Organization
Carey, John L.—February; p. 90

The CPA and His Client: A Study in Public Relations
Carey, John L.—November; p. 641

The Criminal Liability of Accountants
Gasarch, Joseph M.—February; p. 96

Opinion of Counsel Regarding Treasury Department Circular 230
Cahill, Gordon, Reindel & Ohl—March; p. 186

The State Society—American Institute Team (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
Foye, Arthur B.—January; p. 16

Valuation of an Accountant's Practice
Betz, William L.—July; p. 436

Will the CPA Hold His Tax Practice? (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
Carey, John L.—January; p. 19

ACCOUNTING SERVICES

How to Develop Advisory Services for Your Clients (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
Wellington, Roger—January; p. 18

Developing a Client's Insurance Program
Bergstein, Sol—August; p. 480

An Example of Advisory Services by CPAs
Pinkerton, Paul W.—August; p. 471

ACCOUNTING SYSTEMS

Production and Inventory Controls in Apparel Manufacturing
Klein, Louis L., and *Goldberg, Richard H.*—August; p. 474

ADIRONDACK VIEW

An Adirondack View (A Department)
Houghton, Leonard (Conducted by)
January; p. 4 (Eggheads)
February; p. 76 (Accounting Stories)
March; p. 140 (The Little Isn't Simple)
April; p. 204 (When the Crows Come Back)
May; p. 268 (Cash McCall)
June; p. 332 (Inflation)
July; p. 404 (Suburban Experts)
August; p. 466 (Vacation Sights)
September; p. 516 (Pine Pond)
October; p. 572 (Conservationist)
November; p. 628 (High I.Q.)
December; p. 684 (Segregation)

ADMINISTRATION OF ACCOUNTANTS' PRACTICE

Office and Staff Management (A Department)
Bloch, Max (Conducted by)
January; p. 67
February; p. 127
March; p. 196
April; p. 258
May; p. 318
June; p. 395
July; p. 445
August; p. 505
September; p. 563
October; p. 616
November; p. 675
December; p. 737

AUDITING AND REPORTING

Annual Reports to Employees
Myers, John H.—February; p. 100

Audit of a Life Insurance Company by Independent Certified Public Accountants
Chapin, Henry S.—September; p. 537

The Budget as an Aid in Auditing Non-Profit Institutions
Grubel, Frederick—April; p. 215

Codification of Statements on Auditing Procedure (Reprint, Part 1)
Committee on Auditing Procedure, AIA—February; p. 104

Codification of Statements on Auditing Procedure (Reprint, Part 2)
Committee on Auditing Procedure, AIA—April; p. 247

Codification of Statements on Auditing Procedure (Reprint, Part 3)
Committee on Auditing Procedure, AIA—May; p. 307

Codification of Statements on Auditing Procedure (Reprint, Part 4)
Committee on Auditing Procedure, AIA—June; p. 381

Credit Grantors as Advocates of Audits by CPAs (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
Blough, Carman G.—January; p. 21

Generally Accepted Auditing Standards
Committee on Auditing Procedure, AIA—January; p. 55 (reprint, Part 3)

Internal Auditing as Applied in a Life Insurance Company
Burgess, Thomas, Jr.—September; p. 531

New York State Social Welfare Department Reporting Requirements for Charitable Organizations
Wasser, Max—December; p. 709

State Insurance Departments' Examinations of a Life Insurance Company
Mallon, Edward J.—September; p. 527

BUDGETS

How to Start a Budget Program in an Established Company Not Used to Budgeting
Leubert, Alfred O. P.—May; p. 279

BUSINESS PRACTICES

Methods of Operating Fleets
Burgess, Thomas Jr.—June; p. 345

COMMITTEE ACTIVITIES

Committee Activities
Committee on Foreign State Taxation—January; p. 72

CORRESPONDENCE

The Term "Book Value" in Contracts
Ledley, Ralph G.—April; 263

Education No Substitute for Experience
Grayson, Locke—December; p. 694

Emergency Practitioner Assistance Referred to in Wills
Krauter, Albert—July; p. 455

Perforation of CPA Magazine Pages—A Suggestion
Kintisch, Morton D.—August: p. 510
Pro-ration of $1,000 Exemption—Partial Years of Estates or Trusts
Briloff, Abraham J.—December: p. 692
Reporting Standards and the Disclaimer
Chan, Stephen—December: p. 692
Tentative Capital Stock and Tentative Franchise Tax for Pennsylvania Companies
Seligman, Charles S.—August: p. 510

COST ACCOUNTING

Leased vs. Purchased Transportation Equipment—Cost Considerations
Conroy, Robert G.—June: p. 356
Today's Costing Methods and Their Objectives
Spronck, Lambert H.—May: p. 285

EDUCATION

Experience and Self-Study in Accounting Education
Heaton, Herbert—July: p. 414
Standards of Education and Experience for Certified Public Accountants: Highlights of the Commission's Report
The Committee on Education and Personnel—November: p. 657
Standards of Education and Experience for CPAs, I The Undergraduate Accounting Program
Lipsky, Daniel—December: p. 728
A Two-Day Initial Training Program in a Medium-Sized Firm
Park, Colin—March: p. 152

FEDERAL TAXES

Corporate Reorganizations
Budik, Frank M.—January: p. 45
Corpus Expenses—A Fiduciary's Dilemma
Thrope, Irwin M.—August: p. 484
Federal Income Tax Legislation of 1956
Dyckman, Samuel A.—December: p. 715
Federal Tax Legislation and Revenue Rulings of 1955
Dyckman, Samuel A.—January: p. 31
Income Tax Aspects of Real Estate Syndicates
Spandorf, Leo—September: p. 551
Leased vs. Purchased Transportation Equipment—Tax Considerations
Safane, Milton D.—June: p. 351
Significant Federal Tax Decisions of 1955
Summa, Don J.—January: p. 22
Tax Thoughts on Deferred Compensation Plans
Holzschuher, Carl—January: p. 41
Taxation of Income from Foreign Sources Subject to Blocked Currency Restrictions
Shechet, David—October: p. 590
Taxation of Income from Foreign Sources Subject to Blocked Currency Restrictions
Weil, Carl—October: p. 593
Travel and Entertainment Expense
Schlosser, Jack—December: p. 719
Stock Redemptions—Some Current Aspects
Mirandy, Samuel—December: p. 724
Your Income Tax After the Storm
Neely, Fred T.—March: p. 157

HISTORY

Automation—1894
The Committee on History—February p. 103
The City College of New York: A History of Beginnings
The Committee on History—November: p. 663
Early Accounting Firms in New York City
The Committee on History—June: p. 364
Orrin Reynolds Judd
The Committee on History—July: p. 440
J. Lee Nicholson
The Committee on History—September: p. 558
Public Accountants Practicing in Syracuse, New York, Before 1900
The Committee on History—March: p. 182

MISCELLANEOUS

The Audit and Control Activities of the Comptroller of the State of New York
Levitt, Arthur—July: p. 418
Awards for Superior Scholarship—1955-1956
November: p. 637
Completed Staff Work
The late Brig. Gen. Archer L. Lerch, U.S.A.—April: p. 246
Is the Practicing CPA Going to Get Retirement Security? (Part of a Symposium on National Problems Affecting New York CPAs' Pocketbooks)
Mills, Leslie—January: p. 20
Learning to Write
Littleton, A. C.—October: p. 608
National Problems Affecting New York CPAs' Pocketbooks: A Symposium
Foye, Arthur B.
Levy, Saul
Wellington, Roger
Carey, John L.
Mills, Leslie
Blough, Carman G.—January: p. 16
1956 Legislative Changes in Fiduciary Commissions
Dick, Lawrence—August: p. 487
Opinions, Please!
The Editor—August: p. 460
Price Adjustments Resulting from Changes in Government Contracts
Trueger, Paul M.—June: p. 375
Professional Comment (Interstate Practice Question)
June: p. 391
Was Shakespeare an Accountant?
Johnston, Derek Lukin—July: p. 432

NEW YORK CITY TAXES

How to Save Gross Receipts Taxes
Etkin, William—November: p. 646
New York City Excise Taxes—Administrative Procedures in Connection with Audits, Protests and Refunds
Fertig, Harold—November: p. 653

NEW YORK STATE TAXES

The ABC's of U.B.T.
Beckerman, Stanley H.—March: p. 161
Assessments, Audits and Appeals in New York State Income and Franchise Tax Practice
Blumenberg, Sidney—April: p. 219
Franchise Tax Returns for Business Corporations
Connors, H. J.—May: p. 302
Franchise Tax Savings Opportunities
Gough, J. R.—October: p. 595
New York State Income Tax Problems Relating to Decedents, Estates and Trusts
Briloff, Abraham J.—October: p. 602
New York State Tax Forum (A Department)
Harrow, Benjamin (Conducted by)
January: p. 63
February: p. 123
March: p. 190
April: p. 253
May: p. 314
June: p. 393
July: p. 442
August: p. 502
September: p. 560
October: p. 613
November: p. 671
December: p. 733
What Price Professional Glory? (For Unincorporated Business Tax Purposes)
Eolis, Miriam I. R.—May: p. 295
What's New in New York State Income Taxation
Brent, Philip D.—October: p. 599

OFFICIAL DECISIONS AND RELEASES

Accounting Research Bulletin No. 45—Long-Term Construction-Type Contracts
February: p. 133

Accounting Research Bulletin No. 46—Discontinuance of Dating Earned Surplus
April; p. 264

Accounting Terminology Bulletin No. 3—Book Value
October; p. 621

Awards for Superior Scholarship in Accounting Studies. Names of Winners—1955-1956 Program
November; p. 637

Hon. George M. Bragalini, Commission of Taxation and Finance
January; p. 62

Does the CPA Examination Create a Monopoly?
July; p. 451

Opinion in the Appeal of *Agran* V. *Shapiro*—the Appellate Department of the Superior Court Los Angeles County
December; p. 742

Renewal of Treasury Enrollment Cards
December; p. 744

Statements on Auditing Procedure No. 26—Reporting on Use of "Other Procedures"
May; p. 327

The University of the State of New York
August; p. 511

Voted Resolutions —Board of Regents, The University of the State of New York
December; p. 743

PAYROLL TAXES

Payroll Tax Notes (A Department)
Ress, Samuel (Conducted by)
January; p. 69
February; p. 129
March; p. 198
April; p. 260
May; p. 320
June; p. 396
July; p. 447
August; p. 507
September; p. 565
October; p. 618
November; p. 678
December; p. 739

Recent Changes in the New York State Unemployment Insurance Law
Mattersdorf, Gustav—August; p. 494

PRESIDENT'S PAGE

The President's Page
Caffyn, Harold R.
January; p. 15 (Our National Organization)
February; p. 89
March; p. 151 (The Human Factor in Automation)
April; p. 213 (The Debits and Credits of Society Membership)
May; p. 277 (Professional Conduct—Up-to-date)
Foye, Arthur B.
June; p. 343
July; p. 413 (Committees)
August; p. 469 (Harold R. Caffyn: "A Saga of Service")
September; p. 525 (Forthcoming Legislative Activities)
October; p. 583 (Emanuel Saxe)
November; p. 639 (The Annual Meeting of the American Institute of Accountants)
December; p. 701 (Behind the Scenes)

SECURITIES AND EXCHANGE COMMISSION

Accounting at the S.E.C. (A Department)
Rappaport, Louis H. (Conducted by)
January; p. 66
February; p. 126
March; p. 194
April; p. 256
May; p. 317
August; p. 504
September; p. 561
October; p. 614
November; p. 673
December; p. 735

Twenty-First Annual Report of the Securities and Exchange Commission (Fiscal Year Ended June 30, 1955). Section Dealing with the Activities of the Commission in Accounting and Auditing
July; p. 451

INDEX — Book Reviews

Title	Author	Reviewer	Page
The Accounting Process	Edward J. Kelly	Frank A. Dunn	518
Accounting Trends and Techniques in Published Corporate Annual Reports (Ninth Edition, 1955)	Research Department of the American Institute of Accountants	*	146
Appraisal and Management of Securities	Douglas A. Hayes	Jerome B. Cohen	688
Auditing—Principles and Procedures, Fourth Edition	Arthur W. Holmes	Benjamin Neuwirth	270
Budgeting for Profit	William E. Thomas	*	208
Business Law, Fifth Edition	Louis O. Bergh and Thomas Conyngton	Edward G. Tarangioli	400
Case Studies in Auditing Procedure: No. 10—A Smaller Commercial Finance Company	Committee on Auditing Procedure, A.I.A.	*	268
Case Studies in Auditing Procedure: No. 11—A Hospital	Committee on Auditing Procedure, AIA	*	409
Corporate Reorganizations—Their Federal Tax Status (Second Edition)	Robert S. Holzman	Charles L. Savage	78
Cost Accounting (Pace Accounting Series, Vol. IV)	Homer St. Clair Pace and Edward J. Koestler	Frederick H. Kelley	204
Electronics in Business (A Case Study in Planning: Port of New York Authority)	Herbert F. Klingman	*	409
Electronics in Business—Supplement No. 1 (A Descriptive Reference Guide)	Florence A. May	*	409
Elementary Accounting	Arthur W. Holmes, Gilbert P. Maynard, James Don Edwards, and Robert A. Meier	Wendell P. Trumbull	576
Elementary Accounting (Second Edition)	Perry Mason, George Stenberg, and William Niven	Morton F. Moss	405
Embezzlement Controls for Business Enterprises	Lester A. Pratt	*	467
Encyclopedia of Accounting Systems, Volumes I	Robert I. Williams and Lillian Doris	John J. W. Neuner	634
The Encyclopedia of Tax Procedures	Edited by J. K. Lasser and Staff	Joshua Wachtel	461
Examination of Insurance Companies, Vol. 7—Index	Prepared under the direction of Adelbert G. Straub, Jr.	*	144
Federal Estate and Gift Taxes Explained	CCH Editorial Staff	*	400
Financial and Administrative Accounting	C. Aubrey Smith and Jim G. Ashburne	Richard J. L. Herson	8
Financial Reporting in Canada	By The Research Staff of The Canadian Institute of Chartered Accountants	*	209
Governmental Accounting, Second Edition	R. Merrill Mikesell	Ernest W. Carr	269
Great Enterprise	Herrymon Maurer	Colin Park	340
J. K. Lasser's Handbook of Successful Tax Procedures	J. K. Lasser Tax Institute	Frank A. Dunn	574
Montgomery's Federal Taxes 36th Edition	Prepared by Philip Bardes, James J. Mahon, Jr., John McCullough, Mark E. Richardson and Partners of Lybrand, Ross Bros. & Montgomery	William K. Carson	6
The New Tax Law in Action	Published for Texas Society of CPAs by The Journal of Taxation	Samuel A. Dyckman	690
Operating Results of Department and Specialty Stores in 1955	Malcolm P. McNair and and David Carson	Leonard Price	467
Operating Results of Limited Price Variety Chains in 1955	David Carson	Leonard Price	634
Principles of Auditing	Arnold W. Johnson	Daniel Lipsky	206
Public Accounting Practice and Accounting Education	Donald P. Perry	Thomas B. Hogan	334
Readings in Cost Accounting, Budgeting, and Control	Edited by William E. Thomas	Theodore Lang	85
Report Writing for Accountants	Jennie M. Palen	Richard M. Matthews	142
S.E.C. Accounting Practice and Procedure	Louis H. Rappaport	William W. Werntz	512
Self-Service in Variety Stores	Lawrence R. Robinson and Eleanore G. May	Leonard Price	634
The Theory and Technique of Cost Accounting in the Hosiery Industry	A. Weyman Patrick	*	518

* Reviewed by the Editor.